

# House Amendment 1102

PAG LIN

1 1 Amend Senate File 98, as amended, passed, and  
1 2 reprinted by the Senate, as follows:  
1 3 #1. Page 1, by inserting before line 1 the  
1 4 following:  
1 5 <Section 1. Section 8.6, Code 2009, is amended by  
1 6 adding the following new subsection:  
1 7 NEW SUBSECTION. 9A. BUDGET AND TAX RATE  
1 8 DATABASES. To develop and make available to the  
1 9 public a searchable budget database website as  
1 10 required under chapter 8G, division I, and to develop  
1 11 and make available to the public a searchable tax rate  
1 12 database website as required under chapter 8G,  
1 13 division II.>  
1 14 #2. Page 2, by inserting after line 28 the  
1 15 following:  
1 16 <DIVISION I  
1 17 SEARCHABLE BUDGET DATABASE FOR STATE SPENDING  
1 18 Sec. \_\_\_\_\_. NEW SECTION. 8G.1 INTENT == FINDINGS.  
1 19 The general assembly finds that taxpayers should be  
1 20 able to easily access the details on how the state is  
1 21 spending their tax dollars and the performance results  
1 22 achieved for those expenditures. Therefore, it is the  
1 23 intent of the general assembly to direct the  
1 24 department of management to create and maintain a  
1 25 searchable budget database website detailing where tax  
1 26 dollars are expended, the purposes for which tax  
1 27 dollars are expended, and the results achieved for all  
1 28 taxpayer investments in state government.  
1 29 Sec. \_\_\_\_\_. NEW SECTION. 8G.2 SHORT TITLE.  
1 30 This division shall be known as and may be cited as  
1 31 the "Taxpayer Transparency Act".  
1 32 Sec. \_\_\_\_\_. NEW SECTION. 8G.3 DEFINITIONS.  
1 33 As used in this division, unless the context  
1 34 otherwise requires:  
1 35 1. "Agency" means a state department, office,  
1 36 board, commission, bureau, division, institution, or  
1 37 public institution of higher education. "Agency"  
1 38 includes individual state agencies and programs, as  
1 39 well as those programs and activities that are  
1 40 administered by or involve more than one agency.  
1 41 "Agency" includes all elective offices in the  
1 42 executive branch of government and the general  
1 43 assembly.  
1 44 2. "Director" means the director of the department  
1 45 of management.  
1 46 3. "Entity" or "recipients" means any of the  
1 47 following:  
1 48 a. A corporation.  
1 49 b. An association.  
1 50 c. An employee union.  
2 1 d. A limited liability company.  
2 2 e. A limited liability partnership.  
2 3 f. Any other legal business entity, including  
2 4 nonprofit entities.  
2 5 g. A grant recipient.  
2 6 h. Contractors.  
2 7 i. A county, city, school district, or other local  
2 8 government entity.  
2 9 "Entity" or "recipients" does not include an  
2 10 individual recipient of state assistance.  
2 11 4. "Funding action or expenditure" includes  
2 12 details on the type of spending that is provided  
2 13 including but not limited to grants, contracts, and  
2 14 appropriations. "Funding action or expenditure"  
2 15 includes tax exemptions or credits. Where possible,  
2 16 an electronic link to the actual grants or contracts  
2 17 shall be provided. An electronic link shall be in a  
2 18 format that is a searchable document.  
2 19 5. "Funding source" means the state account or  
2 20 fund from which the expenditure is appropriated.  
2 21 6. "Searchable website" means a website described  
2 22 in section 8G.4 that allows the public at no cost to  
2 23 search and compile information identified in section  
2 24 8G.4 and that is in a format capable of being

2 25 downloaded.  
2 26 7. "State audit or report" shall include any audit  
2 27 or report issued by the auditor of state, department  
2 28 of management, legislative services agency,  
2 29 legislative committee, or executive body relating to  
2 30 the entity or recipient of funds, the budget program  
2 31 or activity, or agency.

2 32 Sec. \_\_\_\_ NEW SECTION. 8G.4 SEARCHABLE BUDGET  
2 33 DATABASE WEBSITE CREATED.

2 34 1. By January 1, 2011, the director shall develop  
2 35 and make publicly available a database website for  
2 36 searching, accessing, and processing data, including  
2 37 the data required in this section, for the most recent  
2 38 state budget. The website shall be developed in such  
2 39 a way that the information can be provided to other  
2 40 software applications, including internet software  
2 41 applications, in a manner and format that allows such  
2 42 software applications to access and interpret the data  
2 43 using the internal programming of the software  
2 44 applications.

2 45 2. The searchable website developed pursuant to  
2 46 this section shall allow the public at no cost to  
2 47 search and compile information for all of the  
2 48 following:

2 49 a. Name and principal location or residence of the  
2 50 entity or recipient of state funds.

3 1 b. Amount of state funds expended.

3 2 c. Funding or expending agency.

3 3 d. Funding source of the revenue expended.

3 4 e. Budget program or activity of the expenditure.

3 5 f. Descriptive purpose for the funding action or  
3 6 expenditure.

3 7 g. Expected performance outcome for the funding  
3 8 action or expenditure.

3 9 h. Past performance outcomes achieved for the  
3 10 funding action or expenditure.

3 11 i. State audit or report relating to the entity or  
3 12 recipient of state funds or the budget program or  
3 13 activity or agency.

3 14 j. Any other relevant information specified by the  
3 15 director.

3 16 Sec. \_\_\_\_ NEW SECTION. 8G.5 WEBSITE UPDATES.

3 17 1. Effective July 1, 2011, the searchable website  
3 18 shall be updated for each fiscal year not later than  
3 19 thirty days following the close of the fiscal year.  
3 20 In addition, the director may update the searchable  
3 21 website as new data becomes available. All agencies  
3 22 shall provide to the director data that is required to  
3 23 be included in the searchable website not later than  
3 24 thirty days after the data becomes available to the  
3 25 agency. The director shall provide guidance to agency  
3 26 heads or the governing body of an agency to ensure  
3 27 compliance with this section.

3 28 2. By January 1, 2012, the director shall add data  
3 29 for the previous budgets to the searchable website.  
3 30 Data for previous fiscal years may be added as it  
3 31 becomes available and as time permits. The director  
3 32 shall ensure that all data added to the searchable  
3 33 website remain accessible to the public for a minimum  
3 34 of ten years.

3 35 Sec. \_\_\_\_ NEW SECTION. 8G.6 NONCOMPLIANCE.

3 36 The director shall not be considered in compliance  
3 37 with this division if the data required for the  
3 38 searchable website is not available in a searchable  
3 39 manner and capable of being compiled or the public is  
3 40 redirected to other government websites unless each of  
3 41 those sites has information from all agencies and each  
3 42 category of information required can be searched  
3 43 electronically by field in a single search.

3 44 DIVISION II

3 45 SEARCHABLE TAX RATE DATABASE

3 46 Sec. \_\_\_\_ NEW SECTION. 8G.10 INTENT == FINDINGS.

3 47 The general assembly finds that increasing the ease  
3 48 of public access to state and local tax rates,  
3 49 particularly where the rates are currently available  
3 50 from disparate government sources but are difficult  
4 1 for the public to collect and efficiently aggregate,  
4 2 significantly contributes to governmental  
4 3 accountability, public participation, and the  
4 4 understanding of the cost of government services.  
4 5 Therefore, it is the intent of the general assembly to

4 6 direct the department of management, in consultation  
4 7 with the department of revenue, to create and maintain  
4 8 a searchable database website of each tax rate for all  
4 9 taxing districts in the state to make citizen access  
4 10 to state and local tax rates as open, transparent, and  
4 11 publicly accessible as is feasible.

4 12 Sec. \_\_\_\_\_. NEW SECTION. 8G.11 SHORT TITLE.

4 13 This division shall be known and cited as the  
4 14 "Taxation Disclosure Act".

4 15 Sec. \_\_\_\_\_. NEW SECTION. 8G.12 TAX RATE DATABASE.

4 16 1. SEARCHABLE TAX RATE DATABASE. By January 1,  
4 17 2010, the department of management, in consultation  
4 18 with the department of revenue, shall make publicly  
4 19 available on an internet site a searchable database of  
4 20 all tax rates in the state for each taxing  
4 21 jurisdiction. The information shall be aggregated by  
4 22 type of tax and accessible by entering a zip code or  
4 23 physical address for each residency or business.  
4 24 Individual tax levies shall be further specified  
4 25 within each tax rate.

4 26 2. GEOGRAPHICAL TAX RATE MAP. In addition to  
4 27 searching for tax rates by zip code or physical  
4 28 address for each residency or business, searches shall  
4 29 be accommodated by a geographical tax rate map of the  
4 30 state that is capable of being displayed with a level  
4 31 of specificity corresponding to each taxing district.

4 32 3. INDIVIDUAL TAX RATE CALCULATOR. Tax rate  
4 33 calculators shall be provided on the searchable  
4 34 database to allow citizens and businesses to calculate  
4 35 taxes based on the location of the citizen or  
4 36 business. Calculation capability shall be provided at  
4 37 a minimum for property, sales, use, income, vehicle,  
4 38 and business taxes and shall be specific to the rate  
4 39 for the taxing district identified by the citizen or  
4 40 business.

4 41 Sec. \_\_\_\_\_. NEW SECTION. 8G.13 UPDATING DATABASE.

4 42 To facilitate the department of management's  
4 43 efforts in creating and maintaining a searchable  
4 44 database of the taxes identified in section 8G.12,  
4 45 subsection 3, for all taxing districts in the state,  
4 46 every taxing district shall report its tax rates  
4 47 annually to the department of management and shall  
4 48 report any changes to its tax rates within thirty days  
4 49 of the change.

4 50 Sec. \_\_\_\_\_. CODE EDITOR DIRECTIVE. Unless otherwise  
5 1 determined by the Iowa Code editor, sections 8G.1  
5 2 through 8G.6, as enacted in this Act, shall be  
5 3 designated as division I of chapter 8G, and sections  
5 4 8G.10 through 8G.13, as enacted in this Act, shall be  
5 5 designated as division II of chapter 8G.>

5 6 #3. Title page, line 1, by inserting after the  
5 7 words <An Act> the following: <concerning state  
5 8 government operations, by>.

5 9 #4. Title page, line 2, by inserting after the  
5 10 word <management> the following: <and establishing a  
5 11 searchable budget database website for the public to  
5 12 access the details of the expenditure of state tax  
5 13 revenues and a searchable tax rate database for the  
5 14 public to access the details of each tax rate for all  
5 15 taxing districts in the state>.

5 16 #5. By renumbering as necessary.

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